

## The Gazette



### of **E**ndia

### EXTRAORDINARY

# PART II—Section 3—Sub-section (ii) PUBLISHED BY AUTHORITY

No. 2] NEW DELHI, WEDNESDAY, JANUARY 1, 1964/PAUSA 11, 1885

### CENTRAL BOARD OF DIRECT TAXES

#### ESTATE DUTY

New Delhi, the 1st January 1964

S.O. 108.—The following draft of certain rules further to amend the Estate Duty Rules, 1953 which the Central Board of Direct Taxes proposes to make in exercise of the powers conferred by sub-section (1) of section 85 of the Estate Duty Act, 1953 (34 of 1953), is published as required by the said sub-section (1) of section 85 for the information of all the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on after the 15th day of January, 1964. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Board.

#### DRAFT RULES

- 1. These Rules may be called the Estate Duty (Amendment) Rules, 1964.
- 2. In the Estate Duty Rules, 1953
  - (a) in rule 26, rule 38, rule 39, Form E.D. 4, Form E.D. 9, Form E.D. 11 and Form E.D. 13, for the words "Central Board of Revenue", wherever they occur, the words "Central Board of Direct Taxes" shall be substituted;
  - (b) in Form E.D. 10, for the words "Central Board of Revenue", the words "Central Board of Direct Taxes" shall be substituted unless the context otherwise requires.

[No. ED. 1/57/63.]

S. R. MEHTA, Secy.